



BEFORE: THE STATE BOARD OF EQUALIZATION
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of)
CITIZENS NATIONAL TRUST & SAVINGS BANK)
OF LOS ANGELES, TRUSTEE UNDER TRUST 1412)
FOR THE BENEFIT OF ELIZABETH B. METCALF)

Appearances:

For Appellant: W. L. Baxter

For Respondent: Harrison Harkins, Associate Tax Counsel

O P I N I O N

This appeal is made pursuant to Section 19 of the Personal Income Tax Act (Stats. of 1935, p. 1090, as amended) from the action of the Franchise Tax Commissioner in overruling the protest of Citizens National Trust & Savings Bank of Los Angeles Trustee under Trust 1412, for the benefit of Elizabeth B. Metcalf to his proposed assessment of additional tax for the year ended December 31, 1935, in the amount of \$133.75.

The issue involved in this appeal is identical with the issue involved in the appeal this day decided by us of Citizens National Trust & Savings Bank of Los Angeles, Trustee under Trust 1411, for the benefit of Leslie G. Brehm. Upon the basis of our decision in that appeal we must hold that the Commissioner acted properly in proposing the additional assessment in question;

O R D E R

Pursuant to the views expressed in the opinion of the Board on file in this proceeding, and good cause appearing therefor,

IT IS HEREBY ORDERED, ADJUDGED AND DECREED that the action of Chas. J. McColgan, Franchise Tax Commissioner, in overruling the protest of Citizens National Trust & Savings Bank of Los Angeles, Trustee under Trust 1412, for the benefit of Elizabeth B. Metcalf, to a proposed assessment of additional tax in the amount of \$133.75 for the year ended December 31, 1935, be and the same is hereby sustained.

Done at Sacramento, California, this 16th day of June, 1942, by the State Board of Equalization.

R. E. Collins, Chairman
Wm. G. Bonelli, Member
George R. Reilly, Member
Harry B. Riley

ATTEST: Dixwell L. Pierce, Secretary